

**Handbook of
Procedures and Forms
for Federal Program
Reimbursements and Amendments**

P.L. 107-110 NCLB Act of 2001

Special Education (IDEA)

and U.S. Department of Health

and Human Services

Virginia Department of Education
Richmond, Virginia
July 2002

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CONDITIONS FOR REIMBURSEMENT

General

An approved proposal, properly signed and funded under the provisions of the **P.L. 107-110 NCLB 2001** constitutes a contractual agreement between the school division and the Virginia Department of Education. In order to assure compliance to such an agreement with regard to the reimbursement of funds, the following conditions are delineated:

1. The school division **must** submit a grant application to the Virginia Department of Education in substantially approvable form in order to be eligible to obligate funds. The Department of Education cannot authorize an applicant for a grant to obligate any funds until the application has been received. The date that the application is received becomes the beginning date for the budget period during which funds can be obligated. (Example: A program application is due to the Virginia Department of Education on July 1. The school division submits an application in substantially approvable form on November 30. The grant period for the program application begins November 30. The school division cannot request reimbursement for expenditures that occurred prior to November 30.
2. Project expenditures must be obligated during the budget period. Any expenditures obligated after the designated period cannot be processed.
3. Project budget amendments must be submitted and approved in advance of reimbursement.
4. Reimbursement support documents must be maintained for five years by local school divisions/other agencies to substantiate payments for which reimbursement is claimed (in accordance with federal and/or State audit guidelines).
5. All correspondence regarding reimbursement claims must reference the approved project/grant number.
6. Project changes must be received in writing and approved by the specific program manager at the Department of Education prior to the initiation of any request for reimbursement.
7. An original and **one (1)** copy of all reimbursement forms must be submitted for each reimbursement request. All expenses for which reimbursement is requested must be directly related to the project.
8. Claims for reimbursement must be based upon actual disbursements made by the grantee during the period for which the request is made. If an expenditure is inadvertently overlooked during the payment period, an additional reimbursement request must be made for that reimbursement period with an attached explanation.
9. Reimbursement for claims contained in the request must not have been claimed previously by the education agency/organization.

10. All expenditures must be correctly prorated for the project when two or more sources of funding are involved.
11. Reimbursement requests **must not cross the State fiscal year that runs from July 1 to June 30 of the following year**. Monthly reimbursement requests are recommended. At a minimum, reimbursement requests must be submitted **on a quarterly basis**.
12. **In instances where a local match is required, the match does not have to be shown each time a reimbursement is made, but the match MUST be shown before the last reimbursement payment is made.**
13. Reimbursement requests should be submitted to the specific program manager identified on the grant award.
14. At least one copy of all reimbursements must include an original, authorized signature. An authorized signature must be on file with the Virginia Department of Education.
15. State/Local Education Agencies subject to reimbursement must itemize expenses on **Form 17D**. Non-profit agencies must attach documentation for **all** expenditures.
16. **Form 17D** must show the description or name of the item, the agency's check or voucher number, the payment date, and the amount of the payment.
17. Equipment purchased with project funds must be the same as that shown on the approved local application, amendment or carryover addendum.

Unallowable Items

1. Subscriptions and memberships in organizations for **individuals**.
2. Maintenance cost of vehicle purchased with funds other than project funds.
3. Non-project related equipment.

Travel

1. Unless specified in the approved application, only those persons who are employed under the provisions of the project may be reimbursed for travel and lodging expenses at the approved state rate.
2. Travel expenses related to the funded project must adhere to State Travel Regulations. **(See page 30 of this publication).**
3. Unless specifically approved as a part of the application, claims will not be accepted for out-of-state travel without prior written approval from the Department of Education.

Special Education Projects

All federal funds for special education projects must close out their accounts within sixty (60) days after the end of the project.

CRITERIA FOR SUPPLIES AND EQUIPMENT

Materials and Supplies

A supply item is any article or material which meets any one or more of the following conditions:

1. It generally costs less than \$500 and is consumed in use.
2. It loses its original shape or appearance with use.
3. It is expendable, that is, if damaged or some of its parts are lost or worn out, it is usually more feasible to replace the article with an entirely new unit rather than to repair it (which is not true of equipment).
4. It is an inexpensive item, having characteristics of equipment, but small unit-cost makes it inadvisable to capitalize the item.
5. It loses its identity through incorporation into a different or more complex unit or substance.

Equipment/Capital Outlay

An equipment item is a material unit which meets all of the following conditions:

1. It retains its original shape and appearance with use.
2. It is nonexpendable, that is, if damaged or some of its parts are lost or worn out, it is usually more feasible to repair the article rather than to replace it with an entirely new unit (which is not true of supplies).
3. It represents an investment of money which makes it feasible and advisable to capitalize the item.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.
5. In **MOST** cases, it costs \$500 or more.

REIMBURSEMENT CHECKLIST

SPECIAL NOTES:

1. Separate requests must be submitted for each grant. For example, Safe and Drug-Free Schools and Migrant Education must have separate reimbursement requests.
2. When requesting a reimbursement, submit only forms that are needed.
3. Check all computations for omissions, additions, deletions, and transpositions.

Form 17A	<u>REQUEST FOR REIMBURSEMENT.</u> The disbursement period is inclusive of all dates recorded on the documentation supplied.
Form 17B	<u>PROJECT EXPENDITURES LEDGER.</u> Claims may be made only in those expenditure accounts for which funds have been budgeted.
Form 17C	<u>FEDERAL PROJECT DOCUMENTATION, OBJECT CODES 1000 and 2000.</u> Include all personnel for whom Salaries and Fixed Charges are being claimed.
Form 17D	<u>FEDERAL PROJECT DOCUMENTATION, OBJECT CODES 3000, 4000, 5000, 6000, 8000, and 9000.</u> This form is used for back-up data for all expenditure accounts other than Salaries and Fixed Charges.

VIRGINIA DEPARTMENT OF EDUCATION REQUEST FOR REIMBURSEMENT

County/City Code: _____ Project/Grant No./Year: _____ Reimbursement Request No.: _____
 Division: _____ Contact Person: _____
 Telephone No.: _____ E-mail: _____ Fax No.: _____

Please check only one box below.

A school division must file separate Forms 17A and 17B for each individual program reimbursement request. Forms 17C and 17D should be submitted as appropriate.

COMPENSATORY EDUCATION (NCLB)

- ☐ Title I, Part A, Improving Basic Programs Operated by LEAs
 (Check here also for Title I, School Improvement)
- ☐ Title I, Part B, Reading First
- ☐ Title I, Part C, Migrant Education
- ☐ Title I, Part D, Neglected, Delinquent, or At-Risk
- ☐ Title I, Part F, Comprehensive School Reform (CSR)
- ☐ Title II, Part A, Teacher, Principal, Paraprofessional Training and Recruiting
- ☐ Title II, Part D, Enhancing Education Through Technology
- ☐ Title III, Part A, English Language Acquisition, Language Enhancement and Academic Achievement
- ☐ Title IV, Part A, Safe and Drug-Free Schools
- ☐ Title V, Part A, Innovative Programs: ☐ Current Year ☐ Carryover Year

(Circle all that apply).

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 Adm. Ind. Cost

- ☐ Title VI, Part B, Subpart 2, Rural and Low-Income School Program
- ☐ Title X, Part C, McKinney/Vento Homeless Education Assistance Improvement Act

SPECIAL EDUCATION (IDEA)

- ☐ Section 619 Preschool
- ☐ Title VI B (IDEA) {Spec. Ed.}
- ☐ Comprehensive System of Personnel Development

OTHER

- ☐ Refugee Children School Impact
- ☐ Consolidated Local Application
- ☐ Title I Accountability (Public School Choice)
- ☐ _____

_____ hereby claims reimbursement for disbursements made during the period _____, 20____ to _____, 20____
 (Grantee Name)

under the provisions of the program or grant indicated above. This is to certify that the expenditures listed in this reimbursement have been paid in accordance with the federal/state policies and/or regulations of the Virginia Board of Education. It further certifies that documentation has been retained in the office of the education agency/organization and is available upon request to support the claim. It is understood that this claim is subject to federal and/or state audits.

Total Amount Claimed \$ _____

Adjustments:

RETURN WITH ONE ORIGINAL SIGNATURE IN BLUE INK AND ONE COPY.

 Division Superintendent or Authorized Signature

 Date

DO NOT WRITE BELOW THIS LINE

APPROVED FOR PAYMENT

Date Approved for Payment:	In the Amount of \$	SEA Official:
Project Code:	CAN #:	

EXPENDITURE ACCOUNTS DESCRIPTIONS

These accounts are for recording expenditures of the education agency for activities under its control. Below are definitions of the major expenditure categories. The descriptions provided are examples only. For further clarification on the proper expenditure of funds, contact your grant specialist in the Virginia Department of Education or refer to the appropriate federal act.

OBJECT CODES

1000 Personal Services. Salaries and Wages for Administration, Instruction, Instructional Assistants, Other.

Compensation for the direct labor of persons in employment of the education agency. Salaries and wages paid to employees, including substitute teachers, for full- and part-time work. Payment of stipends for teachers attending staff development activities when they are not under contract. Payments to persons for time not worked, including sick leave, vacation, holidays, and other paid absences (jury duty, military pay, etc.) which are earned during the reporting period.

2000 Employee Benefits. Fixed Charges (Administrative and Instructional).

Job-related benefits provided employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, insurance (life, health, disability income, etc.) and employee allowances.

3000 Purchased/Contracted Services. Evaluation Services, Professional Development, Supportive Services (Medical/Dental/Clothing), Other.

Supportive Services acquired from outside sources (health, dental, eyeglasses). Any professional development services, contracted therapists, private vendors, expenditures for tuition, or any evaluation component.

NOTE: TITLE IV AND TITLE V, PART A funds may not be used to pay for medical, dental, or clothing costs.

4000 Internal Services. Pupil Transportation, Food Service, Other.

Charges from the division or local government to programs for services such as data processing, motor pool, central purchasing, print shop, or food service and pupil transportation.

NOTE: TITLE IV AND TITLE V, PART A indirect costs must be charged to this object code. These costs must be based on the approved restricted indirect cost rate. These indirect costs must be attributable to the direct costs in the program area against which they are charged.

5000 **Other Charges. Travel (Staff/Administrative), Maintenance of Plant, Operation of Plant, Indirect Cost, Other.**

Utilities, communications, leases/rentals, staff/administrative/consultant travel, or indirect costs.

NOTE: Indirect costs cannot be claimed against capital outlay and replacement equipment.

NOTE: TITLE V, Part A will only reimburse travel expenses under this category (Staff/Administrative). All other expenses such as Maintenance of Plant and Operation of Plant must be included in the indirect cost.

6000 **Materials and Supplies. Administrative, Instructional.**

Articles and commodities which are consumed or materially altered when used and minor equipment (less than \$500) which is not capital outlay (i.e., instructional materials, administrative supplies, etc.).

NOTE: TITLE II Part A funds can only be expended to conduct staff development activities.

8000 **Capital Outlay. Equipment for Instruction, Buildings, Remodeling, All Other Equipment.**

Expenditures which result in the acquisition of, or additions to, fixed assets except outlays for major capital facilities which are constructed or acquired. (Examples include computers; audio, video, electronic equipment, and all peripheral devices; classroom furnishings; early childhood equipment; buildings; and remodeling).

CAPITAL EXPENDITURES FOR ANY FEDERAL PROGRAM REQUIRE PRIOR WRITTEN APPROVAL BY THE VIRGINIA DEPARTMENT OF EDUCATION.

NOTE: TITLE II, Part D funds can only be used on computers and related technologies used to enhance and improve instruction.

NOTE: TITLE II, Part A funds can only be expended to purchase equipment necessary to operate staff development activities.

NOTE: TITLE IV funds cannot be expended for buildings or remodeling.

NOTE: TITLE V, Part A funds for capital outlay for major facilities which are constructed or acquired are not allowable. Minor repairs or construction of public facilities are allowable only if needed to support the participation of private school students in program activities.

9000 **Parental Involvement.**

Salaries and other expenditures for parental involvement activities and programs.

**VIRGINIA DEPARTMENT OF EDUCATION
PROJECT EXPENDITURES LEDGER**

Program: _____
Program Area: Title V, Part A only ¹ The appropriate innovative program area/number or category must be circled below. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 Admin. Indirect Costs

Project/Grant No.: _____
Time Period _____, 20____ to _____, 20____

(A) EXPENDITURE ACCOUNTS	(B) OBJECT CODE	(C) EXPENSES CHARGED TO FEDERAL ALLOCATION FOR THIS PERIOD	(D) COMPLETE IF FUNDS ARE USED FOR PRIVATE SCHOOLS
Personal Services	1000		X X X X X
Employee Benefits	2000		X X X X X
Purchased Services	3000		
Internal Services	4000		X X X X X
Other Charges	5000		
Materials/Supplies	6000		
Capital Outlay	8000		
Parental Involvement	9000		
TOTAL			

¹ Title V, Part A Only:

A separate Project Expenditure Ledger with Forms 17C and 17D, when appropriate, must be submitted for each program area or subarea. Expenditures for public and private schools must be listed on separate forms. Indirect cost may be charged only when budgeted as a part of the planned grant allocation and must be shown on the project expenditure ledger in relation to the appropriate program area.

**VIRGINIA DEPARTMENT OF EDUCATION
FEDERAL PROJECT DOCUMENTATION
SALARIES AND FIXED CHARGES**

Object Codes 1000 and 2000¹

Program: _____
Program Area: Title V, Part A only The appropriate innovative program area/number or category must be circled below. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 Admin. Indirect Costs

Project/Grant No.: _____
Time Period _____, 20____ to _____, 20____

This form is to be used to document expenditures for object codes 1000 and 2000². All information requested on this form must be completed.

1000 PERSONAL SERVICES	FTEs	SALARIES	2000 EMPLOYEE BENEFITS	SALARIES AND BENEFITS
Teachers				
Instructional Assistants				
Administrators				
Clerical				
Support Personnel				
Substitutes	NA			
Other (please specify)				
		Column Total	Column Total	Grand Total

¹School divisions may use computer printouts in place of this form if the printouts contain all the appropriate information requested on this form.

²If no reimbursement is being requested under object codes 1000 or 2000, do not submit this form.

**VIRGINIA DEPARTMENT OF EDUCATION
FEDERAL PROJECT DOCUMENTATION
GENERAL EXPENDITURES**

Object Codes 3000, 4000, 5000, 6000, 8000, 9000¹

Program: _____
Program Area: Title V, Part A only The appropriate innovative program area/number or category must be circled below. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 Admin. Indirect Costs

Project/Grant No.: _____
Time Period _____, 20____ to _____, 20____

This form is to be used to document expenditures for Object Codes 3000, 4000, 5000, 6000, 8000, 9000². All information requested on this form must be completed.
 State/local education agencies do not forward copies of receipts or vouchers. Other public or private agencies must submit 1 copy of such documentation.

VENDOR	OBJECT CODE	SPECIFIC DESCRIPTION OF EXPENDITURE	CHECK OR VOUCHER NO.	PAYMENT DATE	AMOUNT
Subtotal ³					
TOTAL					

¹If no reimbursement is being requested under Object Codes 3000, 4000, 5000, 6000, 8000 and 9000, do not submit this form.

² School divisions may use computer printouts in place of this form if the printouts contain all the appropriate information requested on this form.

³ Subtotal each continuation page. Enter the total on the final page.

**VIRGINIA DEPARTMENT OF EDUCATION
FEDERAL PROJECT DOCUMENTATION
GENERAL EXPENDITURES**

Object Codes 3000, 4000, 5000, 6000, 8000, 9000

VENDOR	OBJECT CODE	SPECIFIC DESCRIPTION OF EXPENDITURE	CHECK OR VOUCHER NO.	PAYMENT DATE	AMOUNT
				Subtotal ¹	
				TOTAL	

¹Continue subtotal to next page, if necessary

AMENDMENT CHECKLIST

NOTE: SUBMIT THE FORMS APPROPRIATE FOR THE GRANT BEING AMENDED

Form 18A	<u>AMENDMENT COVER PAGE</u> This form should be submitted for all federal program grants with each request for amendment.
Form 18B	<u>BUDGET SUMMARY</u> This form should be used to describe the amended budget for Title I, Part A, Improving Basic Programs; Title I, Part C, Migrant Education; Title I, Part D, Neglected and Delinquent; Title I, Part F, Comprehensive School Reform and Title VI, Part B, Subpart 2, Rural and Low-Income, when requesting amendments to these grants.
Form 18B-1	<u>JUSTIFICATIONS</u> This form should be used to justify expenditures for capital outlay, travel and supportive services for Title I, Part A, Improving Basic Programs; Title I, Part C, Migrant Education; Title I, Part D, Neglected and Delinquent; Title I, Part F, Comprehensive School Reform and Title VI, Part B, Subpart 2, Rural and Low-Income.
Form 18C	<u>BUDGET AMENDMENT</u> This form should be submitted when making amendments between expenditure accounts on Title I, Part B, Reading First, Title II, Subpart A, Teacher, Principal, Paraprofessional, Training and Recruiting Fund, Title II, Part D, Technology; Title III, Part A, English Language Acquisition, Language Enhancement and Academic Achievement; Title IV, Part A, Safe and Drug-Free Schools, Title X, Part C, McKinney/Vento Homeless Education Assistance Act; Federally Funded, Part B and Section 619, Preschool Grants, IDEA; Comprehensive System of Personnel Development (CSPD), IDEA; and other Special Education grants, IDEA.
Form 18C-1	<u>JUSTIFICATION FOR AMENDMENT, if applicable</u>
Form 18D	<u>TITLE V, PART A, BUDGET/PROGRAM AMENDMENT OR CARRYOVER REQUEST</u>
Form 18D-1	These forms should be used for Title V, Part A to show budget program changes and the amended program budget. A program narrative must be attached if the program is amended.
Form 18E	<u>CONSOLIDATED LOCAL APPLICATION, BUDGET SUMMARY</u> This form should be used to describe budget changes in the Consolidated Local Application.

VIRGINIA DEPARTMENT OF EDUCATION AMENDMENT COVER

Grantee Name: _____ Contact Person: _____ Amendment No.: _____
 County/City Code: _____ Project/Grant No.: _____
 Telephone No.: _____ E-mail: _____ Fax No.: _____

Please check only one box below. Attach any additional forms as indicated.

I. COMPENSATORY EDUCATION (NCLB)

- ☐ Title I, Part A, Improving Basic Programs Operated by LEAs
 (Check here also for Title I, School Improvement)
- ☐ Title I, Part B, Reading First
- ☐ Title I, Part C, Migrant Education
- ☐ Title I, Part D, Neglected, Delinquent, or At-Risk
- ☐ Title I, Part F, Comprehensive School Reform (CSR)
- ☐ Title II, Part A, Teacher and Principal, Training and Recruiting Fund
- ☐ Title II, Part D, Enhancing Education Through Technology
- ☐ Title III, Part A, English Language Acquisition, Language Enhancement and Academic Achievement
- ☐ Title IV, Part A, Safe and Drug-Free Schools
- ☐ Title V, Part A, Innovative Programs: ☐ Current Year ☐ Carryover Year

(Circle all that apply.)

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 Adm. Ind. Cost

- ☐ Title VI, Part B, Subpart 2, Rural and Low-Income School Program
- ☐ Title X, Part C, McKinney/Vento Homeless Education Assistance Improvement Act

II. PURPOSE OF AMENDMENT

Budget

- ☐ Between Object Codes/Expenditures Accounts/Program Areas
- ☐ Allocation Increase
- ☐ Allocation Decrease

Program

- ☐ Program Addition
- ☐ Program Deletion

III. FOR TITLE I AMENDMENTS ONLY

After indicating purpose of amendment, check all boxes that apply below and attached revised pages from program narrative

- ☐ Instructional Activity ☐ Personnel ☐ Schools
- ☐ Supportive Services ☐ Other

IV. RETURN WITH ONE ORIGINAL SIGNATURE IN BLUE INK AND ONE COPY

 Division Superintendent or Authorized Signature

 Date

DO NOT WRITE BELOW THIS LINE

Approved by Specialist:	Approved by SEA Official:
Date:	Date:

ADDITIONAL DOCUMENTATION REQUIREMENTS

SPECIAL NOTE FOR

TITLE I, PART A; TITLE I, PART C; TITLE I, PART D; TITLE I, PART F, TITLE I ACCOUNTABILITY (PUBLIC SCHOOL CHOICE) AND TITLE VI, PART B, SUBPART 2

If you are amending the project application for the grants that follow, submit **Form 18A** (Amendment Cover), and if appropriate, **Form 18B** (Budget Summary), and **Form 18B-1** if applicable (Justifications for Capital Outlay, Travel, Supportive Services).

Attach an amended program narrative if appropriate.

- Title I, Part A, Improving Basic Programs Operated by LEAs
- Title I, Part C, Migrant Education
- Title I, Part D, Neglected, Delinquent or At-Risk
- Title I, Part F, Comprehensive School Reform
- Title I Accountability (Public School Choice)
- Title VI, Part B, Subpart 2, Rural and Low-Income

**VIRGINIA DEPARTMENT OF EDUCATION
BUDGET SUMMARY**

Title I, Part A; Title I, Part C; Title I, Part D; Title I, Part F; Title I Accountability (Public School Choice)
and Title VI, Part B, Subpart 2

County/City Code: _____

Project/Grant No.: _____

Amendment No.: _____

(Projected dollar amount of funds required for administration and program implementation)

OBJECT CODE	EXPENDITURE ACCOUNTS (a)	AMOUNT OF FUNDS			
		SALARIES (b)	CONTRACTED SERVICES (c)	OTHER SERVICES (d)	TOTAL AMOUNT (e)
1000	PERSONAL SERVICES				
	Administration				
	Instruction				
	Instructional Assistants				
	Other				
2000	EMPLOYEE BENEFITS				
	Fixed Charges (Administrative and Instruction)				
3000	PURCHASED/CONTRACTED SERVICES				
	Supportive Services (Medical, Dental)				
	Evaluation Services				
	Professional Development				
	Other				
4000	INTERNAL SERVICES				
	Pupil Transportation				
	Food Services				
	Other				
5000	OTHER CHARGES				
	Travel (Staff/Administrative)				
	Maintenance of Plant				
	Operation of Plant				
	Indirect Cost				
	Other				
6000	MATERIALS AND SUPPLIES				
	Administrative				
	Instructional				
8000	CAPTIAL OUTLAY				
	Equipment for Instruction				
	Buildings				
	Remodeling				
	All Other Equipment				
9000	PARENTAL INVOLVEMENT				
TOTAL PROJECT BUDGET					

**VIRGINIA DEPARTMENT OF EDUCATION
JUSTIFICATIONS**

Title I, Part A; Title I, Part C; Title I, Part D; Title I, Part F and Title VI, Part B, Subpart 2

City/County Code: _____ Project/Grant No.: _____ Amendment No.: _____

All expenditures below must be approved by the Office of Compensatory Programs.
(Note: Use additional pages as needed.)

**JUSTIFICATION FOR SUPPORTIVE SERVICES
OBJECT CODE 3000**

If funds are expended for supportive services, justify such expenditures as they relate to instructional activities.

(NOTE: Supportive services may be provided only to students participating in instructional activities supported by the grant. No general across-the-board services are to be provided through supportive services. In addition, funds for these services should be spent only after all other alternatives have been exhausted.)

**JUSTIFICATION FOR PROFESSIONAL DEVELOPMENT
OBJECT CODE 3000**

If funds are expended for professional development, justify such expenditures by demonstrating a relationship between the proposed expenditure for professional development and the program services/activities described in the application. Please indicate how these funds will support any services/activities that are described in the 2002-2003 application and that are funded by the 2001-2002 grant.

**VIRGINIA DEPARTMENT OF EDUCATION
JUSTIFICATIONS**

Title I, Part A; Title I, Part C; Title I, Part D; Title I, Part F and Title VI, Part B, Subpart 2

City/County Code: _____ Project/Grant No.: _____ Amendment No.: _____

**JUSTIFICATION FOR TRAVEL COSTS
OBJECT CODE 5000**

Travel must be justified by demonstrating a relationship between the proposed travel and the needs of the program. Indicate the estimated cost.

**JUSTIFICATION FOR CAPITAL OUTLAY
OBJECT CODE 8000**

If funds are expended for capital outlay, justify the expenditures by item, including prices and the planned usage of each item in relation to instructional activities.

ADDITIONAL DOCUMENTATION REQUIREMENTS

SPECIAL NOTE

If you are amending the application for the grants that follow, submit **Form 18A** (Amendment Cover) and **Form 18C** (Budget Amendment) and **Form 18C-1** (Justification for Amendment).

- Title I, Part B, Reading First
- Title II, Part A, Teacher and Principal, Training and Recruiting Fund
- Title II, Part D, Enhancing Education Through Technology
- Title III, Part A, English Language Acquisition, Language Enhancement and Academic Achievement
- Title IV, Part A, Safe and Drug-Free Schools
- Title X, Part C, McKinney/Vento Homeless Education Assistance Improvement Act
- IDEA: Title VI, Part B
- IDEA: Section 619, Preschool Grants
- IDEA: Comprehensive System of Personnel Development

**VIRGINIA DEPARTMENT OF EDUCATION
BUDGET AMENDMENT**

No Child Left Behind Act of 2001

County/City Code: _____

Project/Grant No.: _____

Amendment No.: _____

Object Code	Expenditure Accounts	Original Amount	Changes (Indicate + or – for added or subtracted)	Revised Budget
1000	Personal Services	\$	\$	\$
2000	Employee Benefits	\$	\$	\$
3000	Purchased Services	\$	\$	\$
4000	Internal Services	\$	\$	\$
5000	Other Charges	\$	\$	\$
6000	Materials and Supplies	\$	\$	\$
8000	Capital Outlay	\$	\$	\$
9000	Parental Involvement	\$	\$	\$
Total		\$		\$

NOTE - FOR TITLE I ONLY: This form may be used in addition to the Budget Summary, Form 18B, Page 17. It does not replace Form 18B.

JUSTIFICATION FOR AMENDMENT

Objective: Description of change from the original stated objective.	
Need Being Assessed: Description of data to support the change.	
Services/Activities to Accomplish Goal	Justify each Service/Activity

ADDITIONAL DOCUMENTATION REQUIREMENTS

SPECIAL NOTE

If you are amending the project application (Budget/Program) for the Title V, Part A Grant, submit **Form 18A** (Amendment Cover), **Form 18D**, and **Form 18D-1**.

Attach an amended program narrative, if appropriate.

If you are submitting a **carryover request**, submit **Form 18A** (Amendment Cover), **Form 18D**, and **Form 18D-1**.

Attach an amended program narrative, if appropriate.

TITLE V, INNOVATIVE EDUCATION PROGRAM STRATEGIES

BUDGET/PROGRAM AMENDMENT INSTRUCTIONS

Budget Changes

Column 1: List all program areas and subareas (public and private) as they appear on the **last** approved budget. Use numbers only to indicate the innovative program area; e.g., 1, 2, 3a, 3b.

Column 2: For each program area/subarea listed in Column 1, indicate the **last** approved budget amount.

Column 3: Indicate the total expenditures to date (amounts for which reimbursement has been requested or received prior to the current request).

THIS COLUMN IS USED FOR CARRYOVER ONLY.

Column 4: Indicate the desired change and the direction of the change (+ or -). The column must balance to zero.

Column 5: Indicate the amended budget amount for the program area and subarea.

THIS COLUMN MUST EQUAL THE GRANT AWARD AMOUNT OR THE CARRYOVER AMOUNT.

Complete **Form 18D-1** to reflect the division's entire allocation of Title V, Part A funds, as amended.

NOTE: IF ONLY THE PROGRAM IS AMENDED, DO NOT COMPLETE **FORM 18D-1**. SUBMIT ONLY A REVISED PROGRAM NARRATIVE WITH **FORM 18D**.

VIRGINIA DEPARTMENT OF EDUCATION
BUDGET PROGRAM AMENDMENT
 Title V, Part A-Innovative Programs

County/City Code: _____

Project/Grant No.: _____

Amendment No.: _____

Show budget change for each Innovative Program Area.

	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
	PROGRAM AREA	APPROVED BUDGET (must reflect last approved budget)	TOTAL EXPENDITURES (for carryover use only)	CHANGES (+ or -) (must balance to zero)	AMENDED BUDGET (must reflect total budget as amended)
PUBLIC					
PRIVATE					
TOTAL	\$	\$	\$		\$

TITLE V, PART A
Budget/Program Amendment (Continued)

SHOW COMPLETE BUDGET AS AMENDED FOR EACH INNOVATIVE ASSISTANCE PROGRAM AREA	PUBLIC	PRIVATE	TOTAL
1. Recruiting, training, and hiring highly qualified teachers to reduce class size			
2. Technology activities, including professional development			
3. Development or acquisition and use of:			
3a. computer software and hardware			
3b. instructional/reference materials and academic assessments			
3c. library/media services and materials			
4. Educational reform projects, including magnet schools			
5. Programs to improve the academic achievement of educationally disadvantaged elementary and secondary students, including dropout prevention			
6. Programs to improve the literacy skills of adults, including adult education and family literacy programs			
7. Programs for gifted and talented children			
8. Planning, design, and initial implementation of charter schools under Title V, Part B			
9. School improvement programs or activities under 1116 and 1117 of Title I			
10. Community service programs			
11. Consumer, economic, and personal finance education			
12. Public school choice			
13. Programs to hire and support school nurses			
14. School-based mental health services			
15. Alternative educational programs			
16. Prekindergarten programs			
17. Academic intervention programs jointly operated with community-based organizations			
18. CPR training			
19. Smaller learning communities			
20. Activities that encourage and expand improvements throughout the LEA area that are designed to advance student academic achievement			
21. Parental and community involvement			
22. Activities that expand learning through best-practice models			
23. Same-gender schools and classrooms (consistent with applicable law)**			
24. Service learning activities			
25. School safety programs			
26. Programs that use research-based cognitive and perceptual development approaches			
27. Supplemental educational services as defined in Section 1116(e) of Title I			
Program Administration			
Indirect Costs (not to exceed approved rate)			
Budget Totals			

Total amount must equal the grant award amount or the carryover amount

** Refer to NCLB, Section 5133(b)(9)

**ADDITIONAL DOCUMENTATION REQUIREMENTS
CONSOLIDATED LOCAL APPLICATION**

SPECIAL NOTE

If you are amending the Consolidated Local Application, submit **Form 18A** (Amendment Cover), and **Form 18E** (Budget for Programs Included in this Consolidated Application).

Attach an amended program narrative, if appropriate.

**VIRGINIA DEPARTMENT OF EDUCATION
BUDGET SUMMARY**

DIVISION NAME:							DIVISION CODE:					
OBJECT CODE	EXPENDITURE	Title I Part A	Title I Part C	Title I Part D	Title II Part A	Title II Part D	Title III, Part A		Title IV Part A	Title V Part A	Title VI Part B	Totals
							LEP	I/Y				
1000	PERSONAL SERVICES											
	Administration											
	Instruction											
	Instructional Assistants											
	Other											
2000	EMPLOYEE BENEFITS											
	Fixed Charges (Administrative and Instructional)											
3000	PURCHASED/CONTRACTED SERVICE:											
	Supportive Services (Medical, Dental)											
	Evaluation Services											
	Professional Development											
	Other											
4000	INTERNAL SERVICES											
	Pupil Transportation											
	Food Services											
	Other											
5000	OTHER CHARGES											
	Travel (Staff/Administrative)											
	Maintenance of Plant											
	Operation of Plant											
	Indirect Cost											
	Other											
6000	MATERIALS AND SUPPLIES											
	Administrative											
	Instructional											
8000	CAPITAL OUTLAY											
	Equipment for Instruction											
	Buildings											
	Remodeling											
	All Other Equipment											
9000	PARENTAL INVOLVEMENT											
	TOTAL BUDGET											

APPENDIX

TRAVEL REGULATIONS

(Effective 5/1/00)

The following pages include State guidelines governing travel that is done in connection with Federal grants. All project directors are requested to follow these guidelines.

The rate of reimbursement for travel is limited to \$.325 per mile. If your locality pays less than \$.325, then you may claim only up to the amount that your locality pays. If your locality pays more than \$.325, you can still claim only \$.325.

Meals and Incidental Travel Expenses (M&IE)

IN-STATE Lodging/M&IE Guidelines

The following table provides guidelines for Lodging, Meals, and Incidental Expenses that are allowable to the **IN-STATE** traveler for reimbursement. If a location is not listed, the standard rate applies.

IN-STATE Location	Lodging Rate <u>Excludes</u> taxes and surcharges	Meals and Incidental Expense (M&IE) Rate <u>Includes</u> tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken
STANDARD→	\$55	\$30
EXCEPTIONS		
Charlottesville	66	42
Lynchburg	64	38
Manassas (Prince William County)	62	34
Richmond (1)	77	38
Roanoke	59	34
Tidewater (2) (4/1 – 10-31)	109	38
Tidewater (2) (11/1 – 3/31)	55	38
Wallops Island (Accomack County) (6/1- 9/30))	89	34
Wallops Island (10/1 -5/31)	69	34
Williamsburg (3) 4/1-10/31)	99	38
Williamsburg (3) (11/1-3/31)	59	38
Wintergreen, Homestead, The Tides Inn, Tides Lodge, and Greenbrier Resorts	110	46
Woodbridge	69	38

(1) Richmond includes: City of Richmond and Chesterfield and Henrico Counties.

(2) Tidewater Region includes: Norfolk, Chesapeake, Portsmouth, and Virginia Beach.

(3) Williamsburg includes: Gloucester, Hampton, Newport News, Yorktown, and York County.

Meals and Incidental Travel Expenses (M&IE), Continued

OUT-OF-STATE Lodging/M&IE Guidelines The following table provides guidelines for Lodging, Meals, and Incidental Expenses that are allowable to the **OUT-OF-STATE** traveler for reimbursement. If a location is not listed, the standard rate applies.

OUT-OF-STATE Location	Lodging Rate <u>Excludes</u> taxes and surcharges	Meals and Incidental Expense (M&IE) Rate <u>Includes</u> tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken
STANDARD→	\$88	\$34
EXCEPTIONS -		
Atlanta (Fulton, Gwinnett)	93	38
Baltimore	110	42
Boston (Suffolk, Cambridge)	192	46
Charlotte (Mecklenburg)	88	38
Chicago (Cook, Lake O'Hare)	130	46
Cincinnati (Hamilton, Warren)	88	46
Cleveland (Cuyahoga)	88	42
Dallas	89	46
Denver (Adams, Arapahoe)	88	42
Detroit (Wayne)	109	46
Fort Worth	94	38
Houston (Harris)	88	42
Kansas City (Jackson, Clay)	88	42
Las Vegas (Clark)	88	38
Los Angeles (Orange, Ventura)	99	46
Miami (Dade)	89	42
Minneapolis/St. Paul (Hennepin, Rosemount)	91	46
New Orleans (Iberville, St. Bernard)	88	42
New York City (Bronx, Brooklyn, Manhattan, Queens, Staten Island)	198	46
Orlando (Orange)	88	42
Philadelphia	118	46
Phoenix (Maricopa, Scottsdale) (1/1-4/15)	107	42
Phoenix (Maricopa, Scottsdale) (4/16-2/31)	88	42
Pittsburgh (Allegheny)	88	46
San Antonio (Bexar)	91	42
San Diego	96	46
San Francisco	139	46
Seattle (King)	104	46
St. Louis (St. Charles)	88	46
Washington, DC (1)	118	46

(1) Washington, DC, includes: Cities of Alexandria, Falls Church, Fairfax; Virginia counties of Arlington, Loudoun, Fairfax; and Maryland counties of Montgomery and Prince George.

Meals and Incidental Travel Expenses (M&IE)

Introduction Generally, meals and certain incidental travel expenses are reimbursable for **overnight** official business travel outside the traveler's official station. (See exceptions for business meals and law enforcement meals later in this topic.) Incidental expenses include bellhop/taxi tips, personal telephone calls, laundry and travel between lodging and places where meals may be taken.

M&IE Per Diem Allowance Standard meal and incidental reimbursement guidelines (including all related taxes and tips) are provided in the **Lodging/Meals and Incidental Expense (M&IE) Guideline Tables**. The \$2 incidental expense allowance is only reimbursable during overnight, official business travel.

M&IE Rate Table The M&IE Rate Table below provides individual meal amounts.

TOTAL	\$30	\$34	\$38	\$42	\$46
Breakfast	\$6	\$7	\$8	\$9	\$10
Lunch	6	7	8	9	10
Dinner	16	18	20	22	24
Incidentals	2	2	2	2	2
75% Travel Days	\$22.50	\$25.50	\$28.50	\$31.50	\$34.50

M&IE Rates The following reimbursement policies apply.

- The M&IE per diem must correspond to the location specified for the overnight lodging.
- Direct agency billing of meal expenses incurred during overnight travel, including charging meals to direct-billed hotel rooms, is **not** permitted.

Continued on next page

Meals and Incidental Travel Expenses (M&IE), Continued

Prorated Per Diem

The following occurrences require prorating of per diem amounts.

On a travel departure or return day, 75% of the per diem is allowable based upon where the night was spent as follows:

Departure Day: Where you spend the night.

Return Day: Where you spent the night before returning to home base.

- When meals are provided at no cost in conjunction with travel events, the applicable M&IE per diem reimbursement rate shall be reduced by the amount shown for the applicable meal in the M&IE Rate Table, excluding the incidental allowance.
- However, when meals are provided at no cost in conjunction with travel events on a travel departure or return day, the full per diem is reduced by the full amount of the appropriate meals followed by a 75% prorating of the balance.

Overtime Meals

Agency conditions that necessitate overtime vary greatly. An agency with special or unique conditions may submit, in writing, an agency specific overtime meal policy to the Manager, Disbursements Review and Fixed Assets. When developing an overtime meal policy, prudent judgment is expected which recognizes only reasonable and necessary costs. Without an agency specific overtime meal policy on file at DOA, the Overtime Meal Allowance policy described below must be followed.

Definition

An overtime meal allowance is a fixed dollar amount allowed while working or traveling in an overtime status. Overtime status is when working or traveling time occurs beyond an employee's normal, scheduled work hours. Overtime meal allowance does not apply during overnight travel status.

Exceptions for Meal Reimbursement

Introduction Generally, meal expenses that do not involve an overnight stay are not reimbursable. There are two exceptions when meals may be reimbursed when an overnight stay is not involved: business meals and meals for law enforcement personnel.

Business Meals Meals while on Official Business must:

- Include Agency Head or designee approval.
- Involve a substantive and bona fide business discussion and include the original receipt.
- List by name all persons involved in the meal and the reason for the meal.
- Be reimbursed for actual expenses up to the amount shown for the applicable meal in the M&IE Rate Table, excluding the incidental allowance. However, Agency Heads or their designee may authorize a meal reimbursement up to 150% of the applicable per diem guideline with sufficient justification and the original receipt.